



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

August 31, 1999

Dr. Michael Ellis, Executive Director
Marshall-Harrison County Health District
P. O. Box 1627 Old Courthouse
Marshall, Texas 75671

Dear Dr. Ellis:

We have reviewed the audit report on Marshall-Harrison County Health District for the year ended December 31, 1998. The report was prepared by J. Keith Feille, Certified Public Accountant. We reviewed the report to determine if Marshall-Harrison County Health District met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Marshall-Harrison County Health District met the audit requirements of OMB Circular A-133 for the year ended December 31, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 98-0792